

#3

SMALL ENTITY DECLARATION

APPLICANT OR PATENTEE Kabushiki Kaisha I Wave Associates

SERIAL NO. _____ PATENT NO. _____ ATTORNEY DOCKET NO. _____

1. FILED OR ISSUED _____

2. SUBMITTED HEREWITH

FOR METHOD AND SYSTEM FOR e-TRANSACTION

I (we) hereby declare that I (we) am (are) entitled to the benefit of small entity status with respect to the above-identified application or patent for purposes of paying reduced fees under 35 USC 41(a) & (b) to the U.S. Patent and Trademark Office.

A. INDEPENDENT INVENTOR

I (we) qualify as (an) independent inventor(s) as defined in 37 CFR 1.9(c).

B. INDIVIDUAL NON-INVENTOR

I would qualify as an independent inventor as defined in 37 CFR 1.9(c) if I had made the invention.

C. SMALL BUSINESS CONCERN

I am THE OWNER AN OFFICIAL of the small business concern identified below and am empowered to act on behalf of the concern. The concern qualifies under 37 CFR 1.9(d) and 13 CFR 121.3-18. Rights under contract or law have been conveyed to and remain with the concern and are exclusive unless a checkmark is placed here . All other rights belong to small entities as defined in 37 CFR 1.9.

D. NON-PROFIT ORGANIZATION

I am an official empowered to act on behalf of the non-profit organization identified below. The organization qualifies under 37 CFR 1.9(e), sub-section *. Rights under contract or law have been conveyed to and remain with the organization and are exclusive unless a checkmark is placed here . All other rights belong to small entities as defined in 37 CFR 1.9.

I (we) acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b)).

I (we) declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

A. INDEPENDENT INVENTOR(S) B. INDIVIDUAL NON-INVENTOR(S)

Name _____

Signature _____

Date _____

C. BUSINESS CONCERN D. NON-PROFIT ORGANIZATION

Kabushiki Kaisha 1-2-7 Ningyo-cho, Nihonbashi, Chuo-ku,
I Wave Associates Tokyo 103-0013, Japan

Name of Concern or Organization

Address

By Yukitoshi Koyama
Name of Person Signing

Yukitoshi Koyama

Signature

President

11th April 2001

Title

Date